

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY

PAUL J. FISHMAN  
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New Jersey  
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Case No. 09-40461 (MS)

Chapter 11

In Re:

VERA E. CARPENTER,  
Debtor.

Hearing: April 14, 2014  
10:00 AM

Judge: Stern

**DECLARATION OF GEORGE HELLERMAN IN SUPPORT OF  
MOTION TO DISMISS CHAPTER 11 CASE**

I, George Hellerman, declare:

1. I understand this declaration is to be submitted to the United States Bankruptcy Court, District of New Jersey. Unless otherwise noted, I have personal knowledge of all events contained in this Declaration or I have determined that the events occurred based upon my review of the administrative file in the present case. It is part of my job duties to review administrative files and records of the Internal Revenue Service. I have reviewed the administrative file in this matter.

2. I am a Bankruptcy Specialist with the Internal Revenue Service, 955 South Springfield Avenue, Springfield, New Jersey 07081.

3. As a Bankruptcy Specialist, my position involves, among other things, monitoring the tax compliance of debtors in bankruptcy.

4. I was the Bankruptcy Specialist who was assigned to monitor the debtor's tax compliance in the instant matter.

5. Pursuant to my assignment, I ascertained that as of the date of this Declaration, the debtor has defaulted on its plan payments to the IRS. The plan requires the debtor to make monthly payments of \$575.54. However, as summarized on the attached Plan Monitoring Payment Record (Exhibit A), in the 36 months since confirmation, the debtor has made only 16 payments, and, has not made a payment since August 19, 2013.

6. Moreover, the debtor has failed to file Form 1040 income tax returns for the taxable years 2010 and 2012. I made this finding after reviewing Internal Revenue Service tax return transcripts for these years, true and correct copies of which are attached hereto as Exhibits B and C, respectively.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on March 6, 2014.

  
GEORGE HELLERMAN  
Bankruptcy Specialist

## PLAN MONITORING PAYMENT RECORD

Taxpayer: CARPENTER, VERA E  
Case #: 09-40461-NJ02

Plan Type: CONFIRMED

Payment Date: 12/27/2011

Check # 19062979435

TIN	Period	Claim	Tax	Tax	Pre-Pet	Pre-Pet	Accrued
	MFT End	Code	(Trust Fund)	(Non Trust)	Penalty	Interest	Interest
30	200312	S	\$0.00	\$82.21	\$0.00	\$0.00	\$0.00

Payment Total: \$82.21

Payment Date: 12/27/2011

Check # 19062979446

TIN	Period	Claim	Tax	Tax	Pre-Pet	Pre-Pet	Accrued
	MFT End	Code	(Trust Fund)	(Non Trust)	Penalty	Interest	Interest
7	30	200312	S	\$0.00	\$493.33	\$0.00	\$0.00

Payment Total: \$493.33

Payment Date: 01/13/2012 Check # 1131896552

Period	Claim	Tax	Tax	Pre-Pet	Pre-Pet	Accrued	
TIN	MFT End	Code	(Trust Fund)	(Non Trust)	Penalty	Interest	
1	30	200312	S	\$0.00	\$575.54	\$0.00	\$0.00

Payment Total: \$575.54

Payment Date: 02/15/2012 Check # 1135554612

TIN	Period	Claim	Tax	Tax	Pre-Pet	Pre-Pet	Accrued
	MFT End	Code	(Trust Fund)	(Non Trust)	Penalty	Interest	Interest
30	200312	S	\$0.00	\$575.54	\$0.00	\$0.00	\$0.00

Payment Total: \$575.54

**EXHIBIT A**

**PLAN MONITORING PAYMENT RECORD**

Taxpayer: CARPENTER, VERA E  
Case #: 09-40461 SLM

Plan Type: CONFIRMED

Payment Date: 03/22/2012 Check # 1139411280

TIN	Period	Claim	Tax	Tax	Pre-Pet	Pre-Pet	Accrued
	MFT End	Code	(Trust Fund)	(Non Trust)	Penalty	Interest	Interest
30	200312	S	\$0.00	\$500.74	\$0.00	\$0.00	\$0.00
<b>Payment Total:</b>							

Payment Date: 05/07/2012

Check # 1143958638

TIN	Period	Claim	Tax	Tax	Pre-Pet	Pre-Pet	Accrued
	MFT End	Code	(Trust Fund)	(Non Trust)	Penalty	Interest	Interest
30	200312	S	\$0.00	\$575.74	\$0.00	\$0.00	\$0.00
<b>Payment Total:</b>							

Payment Date: 06/18/2012

Check # 1148796889

TIN	Period	Claim	Tax	Tax	Pre-Pet	Pre-Pet	Accrued
	MFT End	Code	(Trust Fund)	(Non Trust)	Penalty	Interest	Interest
30	200312	S	\$0.00	\$493.53	\$0.00	\$0.00	\$0.00
30	200812	P	\$0.00	\$82.21	\$0.00	\$0.00	\$0.00
<b>Payment Total:</b>							

Payment Date: 07/13/2012

Check # 1151786998

TIN	Period	Claim	Tax	Tax	Pre-Pet	Pre-Pet	Accrued
	MFT End	Code	(Trust Fund)	(Non Trust)	Penalty	Interest	Interest
			\$0.00	\$575.74	\$0.00	\$0.00	\$0.00
<b>Payment Total:</b>							

## PLAN MONITORING PAYMENT RECORD

Taxpayer: CARPENTER, VERA E  
Case #:09-40461 NJ02

Plan Type: CONFIRMED

Payment Date: 08/17/2012 Check # 20436324761

TIN	Period	Claim	Tax	Tax	Pre-Pet.	Pre-Pet.
	MFT	End	Code	(Trust Fund)	(Non Trust)	Penalty
	30	200312	S	\$0.00	\$575.74	\$0.00
<u>Payment Total:</u>	<u>\$575.74</u>					

Payment Date: 11/23/2012 Check # 1165309470

Period	Claim	Tax	Tax	Pre-Pet	Pre-Pet				
TIN	MFT	End	Code	(Trust Fund)	(Non Trust)	Penalty	Interest	Interest	Accrued
	7	30	200312	S	\$0.00	\$493.53	\$0.00	\$0.00	\$0.00
	30	200812	P		\$0.00	\$82.21	\$0.00	\$0.00	\$0.00

Payment Date: 01/31/2013 Check # 1172113315

TIN	MFT	End	Code	(Trust Fund)	Period	Claim	Tax	Tax	Pre-Pet.	Pre-Pet.
	30	200312	S	\$0.00						
<u>Payment Total:</u>	<u>\$574.74</u>									

Payment Date: 03/20/2013 Check # 2082941274

TIN	Period	Claim	Tax (Trust Fund)	Tax (Non Trust)	Pre-Pet Penalty	Pre-Pet Interest	Accrued Interest
	MFT	End	Code				
	30	200312	S	\$0.00	\$178.62	\$397.38	\$0.00
Payment Total:				\$576.00			\$0.00

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Declaration of George Hellerman Page 5 of 8

## PLAN MONITORING PAYMENT RECORD

Taxpayer: CARPENTER, VERA E  
Case #: 09-40461-NJ02

Plan Type: CONFIRMED

Payment Date: 05/15/2013

Check # 1183099563

TIN	MFT End	Period	Claim Code	Tax (Trust Fund)	Tax (Non Trust)	Pre-Pet Penalty	Pre-Pet Interest	Accrued Interest
7 30	200312	S		\$0.00	\$0.00	\$574.74	\$0.00	\$0.00
Payment Total:								\$574.74

Payment Date: 06/21/2013

Check # 1186852860

TIN	MFT End	Period	Claim Code	Tax (Trust Fund)	Tax (Non Trust)	Pre-Pet Penalty	Pre-Pet Interest	Accrued Interest
30	200312	S		\$0.00	\$0.00	\$574.74	\$0.00	\$0.00
Payment Total:								\$574.74

Payment Date: 07/12/2013

Check # 1189099511

TIN	MFT End	Period	Claim Code	Tax (Trust Fund)	Tax (Non Trust)	Pre-Pet Penalty	Pre-Pet Interest	Accrued Interest
30	200312	S		\$0.00	\$0.00	\$574.74	\$0.00	\$0.00
Payment Total:								\$574.74

Payment Date: 08/19/2013

Check # 1192856606

TIN	MFT End	Period	Claim Code	Tax (Trust Fund)	Tax (Non Trust)	Pre-Pet Penalty	Pre-Pet Interest	Accrued Interest
30	200312	S		\$0.00	\$0.00	\$575.00	\$0.00	\$0.00
Payment Total:								\$575.00



This Product Contains Sensitive Taxpayer Data

## Tax Return Transcript

Request Date:	12-05-2013
Response Date:	12-05-2013
Tracking Number:	100177703522

**SSN Provided:** 150-54-1847

**Tax Period Ending:** Dec. 31, 2010

**Form Number:** 1040

No record of return filed.

This Product Contains Sensitive Taxpayer Data

**EXHIBIT** B



This Product Contains Sensitive Taxpayer Data

## Tax Return Transcript

Request Date:	12-05-2013
Response Date:	12-05-2013
Tracking Number:	100177703522

**SSN Provided:** 150-54-1847

**Tax Period Ending:** Dec. 31, 2012

**Form Number:** 1040

No record of return filed.

This Product Contains Sensitive Taxpayer Data

**EXHIBIT** C